

ID: CCA-123115-09

Number: **200910052**

Office:

Release Date: 3/6/2009

UILC: 6331.18-00

From:

Sent: [Friday, January 23, 2009 11:57 AM]

To:

Cc:

Subject: [RE: legal question]

No. The taxpayer doesn't have any property rights until he/she actually wins. So the RO would have to hang out at the casino the whole time or hope he/she times it right. Do we know the source of the funds taxpayer is using to participate? We may want to levy that.